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Nos. 602, 603

In the Supreme Court of the United States

OCTOBER TERM, 1941

STATE OF ALABAMA, PETITIONER

v.

KING & BOOZER, A PARTNERSHIP COMPOSED OF TOM COBB KING AND SIMON ELBERT BOOZER, AND THE UNITED STATES OF AMERICA, INTERVENER

JOHN C. CURRY, INDIVIDUALLY AND AS COMMISSIONER OF REVENUE OF THE STATE OF ALABAMA, PETITIONER

v.

UNITED STATES OF AMERICA AND DUNN CONSTRUCTION COMPANY, INC., AND JOHN S. HODGSON AND COMPANY

ON PETITIONS FOR WRITS OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF ALABAMA

JOINT MOTION TO ADVANCE

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If the petitions for writs of certiorari be granted in these cases, the parties move to advance their argument, so that, if consistent with the convenience of this Court, they may be heard during the week commencing October 20, 1941.

As indicated in the memorandum filed by the respondents in the present case, the questions here

presented are of large practical importance to the conduct of the defense program undertaken by the United States. State sales and use taxes with respect to the Government's cost-plus-a-fixed-fee contractors may aggregate \$100,000,000 a year. The Comptroller General will not allow payment of such taxes and the taxing authorities of a number of states have insisted that they are collectible and have threatened summary collection if not paid. The question arises in every state of the union. Litigation is pending, before courts or administrative officials, in five other states and two territories; the matter is in the course of negotiation and active controversy in seventeen additional states and one city; proceedings looking toward collection of taxes have been postponed, pending a decision of this Court, in a number of these states and territories. The existing complications and uncertainties, both in the Government's defense program and the fiscal policies of the states, suggest the desirability of a prompt decision.

Wherefore, it is respectfully submitted that the argument of these cases should be advanced to the week commencing October 20, 1941.

CHARLES FAHY,
Acting Solicitor General.

THOMAS S. LAWSON,
Attorney General of Alabama.

FRED L. BLACKMON,
Attorney for King & Boozer.

SEPTEMBER 1941.

